

111TH CONGRESS
1ST SESSION

H. R. 4185

To amend the Social Security Act and the Internal Revenue Code of 1986 to exempt certain employment as a member of a local governing board, commission, or committee from Social Security tax coverage.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 2, 2009

Mr. POMEROY introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Social Security Act and the Internal Revenue Code of 1986 to exempt certain employment as a member of a local governing board, commission, or committee from Social Security tax coverage.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Local Officials Tax
5 Relief Act of 2009”.

1 **SEC. 2. EXEMPTION OF CERTAIN LOCAL GOVERNING**
2 **BOARD EMPLOYMENT FROM SOCIAL SECU-**
3 **RITY TAX COVERAGE.**

4 (a) AMENDMENTS TO SOCIAL SECURITY ACT.—Sec-
5 tion 210(a)(7)(F) of the Social Security Act (42 U.S.C.
6 410(a)(7)(F)) is amended by striking “or” at the end of
7 clause (iv), by adding “or” at the end of clause (v), and
8 by inserting after clause (v) the following new clause:

9 “(vi) by any elected or appointed
10 member of a general governing board, com-
11 mission, or committee of any political sub-
12 division of a State if the remuneration paid
13 in a calendar year for such service is not
14 more than—

15 “(I) \$1,300, with respect to serv-
16 ice performed during any calendar
17 year commencing on or after January
18 1, 2009; and

19 “(II) the adjusted amount deter-
20 mined under section 218(c)(8)(B) for
21 any calendar year commencing on or
22 after January 1, 2011, with respect to
23 service performed during such cal-
24 endar year;”.

25 (b) AMENDMENTS TO INTERNAL REVENUE CODE OF
26 1986.—Section 3121(b)(7)(F) of the Internal Revenue

1 Code of 1986 (defining employment) is amended by strik-
2 ing “or” at the end of clause (iv), by adding “or” at the
3 end of clause (v), and by inserting after clause (v) the
4 following new clause:

5 “(vi) by any elected or appointed
6 member of a general governing board, com-
7 mission, or committee of any political sub-
8 division of a State if the remuneration paid
9 in a calendar year for such service is not
10 more than—

11 “(I) \$1,300 with respect to serv-
12 ice performed during any calendar
13 year commencing on or after January
14 1, 2009, and

15 “(II) the adjusted amount deter-
16 mined under section 218(c)(8)(B) of
17 the Social Security Act for any cal-
18 endar year commencing on or after
19 January 1, 2011, with respect to serv-
20 ice performed during such calendar
21 year;”.

22 (c) EFFECTIVE DATE.—The amendments made by
23 this section shall apply with respect to service performed

1 during calendar years commencing on or after January
2 1, 2009.

